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Foreign Subscribers, \$8.00 to \$10.00.

Fergettul Isanc.

- Old Betty was washing the dishes-Two the morn of her loking day;
- Was puffing and smoking away.
- The wood-lox was all fest empty-Stord and so time and again?
- The most forestful of man
- Could Betay: "I'm ready for baking-
- Are you ready to split the wool?
- On lase got up from the window, As a dutiful bushend should:
- But, instead of a dash at the wood-pile He grand at the pige in the pen-
- Ther spend the gate without thinking-The most ling wind of men.
- To straited down to the "notner,
- And spent the rest of the day, Then tipely home to his suppo-
- He came in the twilight gray. An undefined longing possessed him-
- Though knowing not what for or when-To pray to the Lord for Erginepess-
- This most forgetful of men-"Think, Betsy," he cried with a hiccough,
- "That the Lord, in his vengeance dir Will condemn all as wicked slapers
- To a roaning otherwal fire?" Beremed Betry, who'd get as angry
- As ever woman model.
- "Never, you find, if he waited On you for to split the wood?"

Variety.

An innocent young man in Des Moines was asked by Rev. Mr. Hammond' the revivalist, if he was astering for the good of his soul, "No," was the reply, "I work for Billy Moore."

It is said that the sand for making glass in the United States is to be found forty miles above Alton, on the Mississippi river. It is a large morntain of pure white, fine sand.

In attempting to close baber's shops on the Salibath, the Lycurguses of Des Moines, Iowa, have inadvertently declared it a misdemeanor for any private citizen to shave himself on Sunday. A mong the woman's rights women in Greeley,

Col. is Mrs. Wilber, a slight person, and formerby a school teacher, who, this season, has rigged up a gang plow, and prepared and sowed eighteen

When the Speaker of the Arkansas Legislature said the gentlemen from Clay county was out of order, Clay county pecked up an inketand, and offered to bet \$10 he wasn't. The Speaker

The wife of a track-mender out West, during his absence, used the hand-car belonging to the road to give her family an airing. The express train came along, and the track-tender has no one dependent upon him.

Mrs. Jones has long been wanting to visit Greenwood cometery, and in early summer she said to ber husband, " You have never yet taken me to Greenwood." "No, dear," he replied, "that's a pleasure I have yet had only in antici-

A Troy man is writing a biography of Methusolah. He has been engaged five years on the work, and has just reached the boyhood days of the patriarch. His description of the athletic eports of the young lad at the age of 129 is very

A piece of red pepper the size of your finger mall dropped into meat or vegetables when first beginning to cook, will aid greatly in killing the in the otherthis for boiling cabbage, green beans, onlons,

chickens, mettos, etc. The witty "local" of the Augusta Chronicle gives the following, which may be beneficial to the subscribers of other papers: "Delinquent subscribers should not permit their daughters to wear this paper for a bustle. There is so much

due on it, there is danger of taking a cold." A lawyer and a purson were talking about which way the wind blew. " We go by the Courthouse *une." "And we," replied the parson, "go by the Church vane." "Well," said the lawyer, in the matter of wind that is the best authority." And the person went to cogitate.

Two unchine, five or six years old, returning from school recently, were overheard discussing theological questions. "Well," says orchin number one, "the Lord owns all this world, don,t Rail Road transportation. he?" " Yaas, I spose he does," responded number two, "but dad says the devil's got a big

Judge Bradley, of New York, wants the Le- charges. gislature to pass a law authorizing the carrying of concealed weapons when licensed by the District Atterney or County Judge, These officers would grant licenses to reputable people only, the carrying of such weapons without a license to be punishable by fine and imprisorment.

To destroy ants, fil small vials two-thirds with water, and add sweet oil to float on the water to within bull an inch of the top. Piace these upright near the nests or runs of the ants. The ents will come for a sip and go home to die. No insect can exist with oil stopping up its spiracles

It is said the Chinese Companies expend about \$50 each for bringing Chinese laborers to Califormia, and that they are paid some \$200 in return. In other words, the Companies make nearly \$150 on each inhorer they import to California. Is it strange that large numbers come, under such cir-

A pretty girl of Chicago recently got married. The day following she returned to her father's house. When he inquired what was the matter be was informed that "Frank's heir didn't carl naturally, but that the coris were the work of the barber." She has applied for a divorce. Undoubtedly she will get it, for Frunk was guilty of

"The nation before party," should be the watchword of true citizens everywhere. To defend the nation, uphold its laws, secure the liberties of the people, and purify public sentiment, requires organization. The Republican party was crusted and has grown in power for these objects of mutual defense and improvement. Therefore, to best serve the nation is to strengthen the

puris that advances its interests. A Country Inna.-The remark was well made by President Lincoln on one occasion, that, - with public sentiment, nothing can fail; without it, nothing can succeed." And be uttered no truer mying than this: " In this country, the people are the rightful masters of Congresses and of Courts."-Soc. Union.

The Facramento Ber says: A person entered the Thrutre while " Deborah" was uttering her maindiction upon Joseph, and when it was ended he drew a long breath, and remarked to the party sitting next to him: "She appears to have a gradge against the young man."

THE HAWAIIAN GAZETTE.

VOL. IX,--NO. 31.

Supreme Court,-In Banco. BEFORE ALLEN, C. J., HAUTWELL AND WIDEMANN, J.J.

Robert Sterling, Minister of Finance vs. H. R. Hollister. OPINION OF THE COURT BY ALLEN, C. J.

This is a case of submission under the Statute upon an agreed statement of facts.

It appears that in August 1872 a quantity of tobacco was purchasd in New York by Hollister & Co. and dispatched to Honolula, via San Francisco. At the time, the tobacco was under the control of the excise authorities of the United States, the duties not having been paid, but at San Francisco they were released from the charge of the United States authorities and placed by plaintiffs, on board the barque D. C. Murray to be transported to Honolulu.

That in San Francisco, an invoice of the tobacco was sworn to by plaintiff and certified by the Hawaiian Consul at that port, in which the San Francisco was not made. But upon the arrival of the tobacco and entry of same at the Custom House, in Honolulu, the Collector-General charged duties upon the overland freight in addition to the duties charged upon the original cost of said goods. And the question submitted by the parties is, whether the charge of duties on the amount of the overland freight from New York to San Francisco is legally made. A duty is imposed by law on tobucco of 15 per cent. ad GROCERIES AND PROVISION DEALERS, valorem, and by the Act of 1864, a Consular Certificate is required, to be attached to the invoice of goods imported from foreign countries that the goods wares and merchandise therein described at their market value, at the time the same were procured, with all charges. It is further required that the inward entry shall contain a full statement of what is designed to be landed with the invoice price and costs and charges.

The law does not state expressly what are the | Corner 428 191 costs and charges.

In the case of Hutton vs. Schell, 6 Blatchf. 48. The Court say: "There is nothing in the provisions of the Act of Congress of March 3, 1851 (9 U. S. Stat. S. 629) authorizing a Collector of Customs to require an importer to add to his invoice, as part of the dutimble value of merchandise, charges for inland or coastwise transportation to the foreign port of shipment of such merchandise. And there is no distinction between inland and water freight in such a case. 1868, Hutton vs. Schell, 6 Blatchf. 48."

There is no provision of law in any commercial country that adds to the invoice, on which s. s. CASTLE. to assess duties, the freight from the place of shipment to the port of destination. It is regarded, however, as a legitimate charge on the freight of goods from the manufactory for example to the place of export. It is not pretended that freight from New York to San Francisco via

Honolulu, via San Francisco by Rail Road, there Waipa Plantation, seems to be no good reason why duties should be imposed on the freight in the one case, more than

But it is said that he has made his election of a port of export, and should submit to all the charges made upon the goods prior to their arrival at that port. It is true he obtained the Consul's Certificate there, when perhaps he should have done it in New York, but this consideration does not affect the main question. The facilities of transportation by land are improving and there seems no good reason why additional charges should be imposed on goods transported by land over those by sea, and the question is, whether at the time this tobacco was despatched from New York its destination was Honolulu, and that being admitted we are of opinion that there is no more reason for imposing this charge,

upon which to assess duties, than if sent by sen. The law does not impose it in terms, and it is a new question, arising from the great extent of

It would seem to be unwise to discriminate against railroad transportation. The Statutes refer merely to the place of export, and to cost and

The Attorney General for the Plaintiff. S. B. Dole for the Defendant.

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Cape Horn and the Isthmus of Panama would constitute a charge on the goods on which to assess duties. Why then should it be imposed on the freight by land?

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